EXHIBIT B

ARTHUR J. GONZALEZ

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E-mail: arthur.gonzalez@nyu.edu

LEGAL EXPERIENCE

Senior Fellow

New York University School of Law (2012 to present)

Teaching courses in Bankruptcy Law

Adjunct Professor

(2008-2012)

Teaching courses in Bankruptcy Law

Appointments

Court Approved Examiner in Residential Capital, LLC, et. al, Case Number 12-12020(MG), appointed by United States Trustee for the Southern District of New York.

(2012-2013)

Member of Committee on Character & Fitness for Supreme Court of the State of New York, Appellate Division, First Department

2012 to Present

Served as Mediator, Arbitrator and Consultant in various cases (2012 to Present)

United States Bankruptcy Judge (Chief Judge 2010-2012)

Southern District of New York

(1995-2012)

Presided over numerous individual and corporate bankruptcy cases.

Significant corporate cases:

Sunbeam

Enron

WorldCom

Chrysler

Appointments:

Appointed to Committee on Financial Disclosure of the Judicial Conference of the United States (2010-2012).

United States Trustee

Region 2 (Second Circuit)

United States Trustee Program - Department of Justice

(1993-1995) Supervised seven field offices; served as member of Advisory Committee of United States Trustees; chaired Chapter 11 Committee of United States Trustees; chaired Sub-Committee (1994-1995) that drafted United States Trustee Guidelines for the Compensation of Professionals in bankruptcy cases; received Certificate of Exemplary Service.

Assistant United States Trustee

Southern District of New York United States Trustee Program - Department of Justice (1991-1993)

Supervised the administration of bankruptcy cases; maintained and selected members of the panel of chapter 7 trustees; appointed Chapter 11 trustees, examiners, and members of creditors' committees; supervised attorneys, other professional and support staff; assigned cases to staff attorneys; reviewed all substantial pleadings; maintained caseload of high profile Chapter 11 cases; appeared in court on regular basis on motions, hearings, and other proceedings regarding the administration of bankruptcy cases; investigated and referred bankruptcy fraud cases; made presentations at bar association meetings.

Associate

Pollner, Mezan, Stolzberg & Berger, P.C. Gaston & Snow

(1988-1991)

Specialized in: (1) controversies involving Federal, State, and City tax laws, including "white collar" criminal matters; and (2) bankruptcy issues, including representing a chapter 11 trustee in the operation and reorganization of debtors. (Upon the dissolution of Pollner, Mezan, Stolzberg & Berger, P.C. in June, 1990, I accompanied one of its founding partners, to Gaston & Snow.).

Staff Attorney

Manhattan District Counsel Office of Chief Counsel Internal Revenue Service (1983-1988)

Represented IRS in Tax Court proceedings and in bankruptcy matters; prepared position papers for Department of Justice in tax matters in District Court, Court of Claims and Bankruptcy Court; received Chief Counsel's Special Achievement Award: 1984-1985, 1985-1986, 1986-1987.

Adjunct Professor

Iona College, New Rochelle, New York (1987-1988)

Taught course in federal income taxation.

Bar Admissions: New York State and United States District Courts SDNY and EDNY, United States Tax Court, United States Supreme Court, Supreme Court of the United States of America

Professional Associations: New York State Bar Association; American Bar Association;

Association of Judges of Hispanic Heritage; National Conference of Bankruptcy Judges; Puerto Rican Bar

Association

Fellowships: Fellow, American College of Bankruptcy

OTHER EXPERIENCE

Teacher

New York City Schools (1969-1982)

EDUCATION

LL.M., Taxation, New York University Law School-1990 J.D., Fordham University Law School-1982 M.S., Education, Brooklyn College-1974 B.S., Accounting, Fordham University-1969